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Interim Report and Interim Summary Financial Statements

For the Ten Months Ended
January 31, 2000

BRITISH COLUMBIA

Ministry of Finance and Corporate Relations
Office of the Comptroller General

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VICTORIA, BRITISH COLUMBIA
MARCH 15, 2000

The Honourable GARDE B. GARDOM, Q.C.
Lieutenant–Governor of the Province of British Columbia

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present to Your Honour statements of the Comptroller General, pursuant to the provisions of the *Financial Administration Act*, (R.S.B.C. 1996, chapter 138, section 11 (3)).

Respectfully submitted,

PAUL E. RAMSEY
Minister of Finance
and Corporate Relations

Ministry of Finance
and Corporate Relations
Victoria, British Columbia
March 15, 2000

The Honourable PAUL E. RAMSEY
Minister of Finance and Corporate Relations

I have the honour to submit for the information of the Legislative Assembly, pursuant to the *Financial Administration Act*, (R.S.B.C. 1996, chapter 138, section 11 (3)), the Interim Report and Interim Summary Financial Statements for the first ten months of the 1999/00 fiscal year.

Respectfully submitted,

ARN VAN IERSEL
Comptroller General

100-04327/

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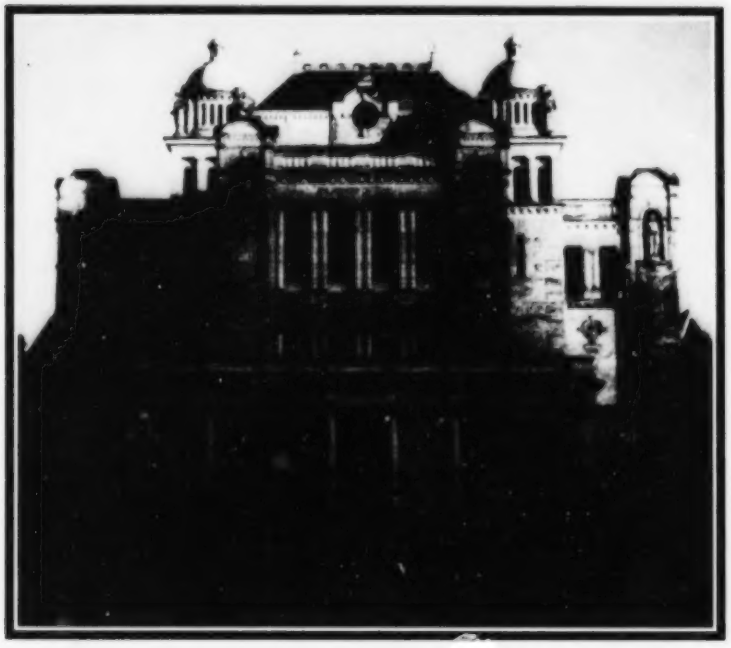

For the Ten Months Ended
January 31, 2000

Summary Accounts Surplus (Deficit) for the Ten Months Ended January 31
(Unaudited)

	In Millions 2000		1999
	Budget[1] 12 Months $	Actual 10 Months $	Actual 10 Months $
Consolidated Revenue Fund:			
Revenue	20,155	17,307	16,517
Expense	21,045	17,527	17,101
Consolidated Revenue Fund operating result	(890)	(220)	(584)
Crown Corporations and Agencies:			
Taxpayer–supported Crown corporations and agencies	(685)	(203)	(408)
Self–supported Crown corporations and agencies (net of dividends paid to the Consolidated Revenue Fund)	46	11	389
Net Crown corporations and agencies' operating result	(639)	(192)	(19)
Summary accounts surplus (deficit)	**(1,529)**	**(412)**	**(603)**

[1] Per Budget '99.

Summary Accounts Accumulated Surplus (Deficit) for the Ten Months Ended January 31
(Unaudited)

	In Millions 2000		1999
	Budget[1] 12 Months $	Actual 10 Months $	Actual 10 Months $
Summary accounts accumulated surplus (deficit)—beginning of year	(5,296)	(5,412)	(10,398)
Adjustment for accounting policy change in respect to tangible capital assets[2]	—	—	5,613
Prepaid capital advance adjustment[3]	—	—	310
Accumulated deficit—beginning of year—as restated	(5,296)	(5,412)	(4,475)
Summary accounts deficit	(1,529)	(412)	(603)
Summary accounts accumulated surplus (deficit)—end of period	**(6,825)**	**(5,824)**	**(5,078)**

[1] Summary accounts deficit is per Budget '99.
[2] Highways, specialized equipment.
[3] Adjustment to establish the unamortized prepaid capital advances provided to specified government organizations for capital asset acquisitions.

Reconciliation of Summary Accounts Deficit to Change in Taxpayer–Supported Debt and Total Debt for the Ten Months Ended January 31

(Unaudited)

	In Millions 2000	1999
Taxpayer–Supported Debt	$	$
Summary accounts deficit	412	603
Self–supported Crown corporation and agency income in excess of contributions to the Consolidated Revenue Fund	11	388
Adjustment for expenses not requiring working capital or other borrowing	(577)	(620)
Accounts receivable, accounts payable and other working capital net changes	717	(454)
Total operating requirement	563	(83)
Capital requirements:		
Prepaid capital advances	492	312
Tangible capital asset expenditures	658	556
Net loan, investment and other requirements	212	165
Net increase in taxpayer–supported debt	1,925	950
Taxpayer–supported debt—beginning of year	22,961	21,978
Taxpayer–supported debt—January 31	24,886	22,928
Self–Supported Debt		
Warehouse borrowing	1,510	918
552513 British Columbia Ltd (Skeena Cellulose Inc.)	273	158
British Columbia Hydro and Power Authority	7,123	7,598
British Columbia Railway Company	634	601
Other self–supported debt	97	98
Total self–supported debt—January 31	9,637	9,373
Total debt—January 31	**34,523**	**32,301**
Reconciliation of Total Debt to the Summary Financial Statements		
Total debt	34,523	32,301
Debt of government enterprises owed to organizations outside the reporting entity	(570)	(507)
Contingent liabilities for debt of individuals and organizations that has been guaranteed by the province	(181)	(187)
Summary Financial Statements debt	**33,772**	**31,607**
Comprised of:		
Taxpayer–supported debt	24,705	22,740
Self–supported debt	9,067	8,867
	33,772	**31,607**

Consolidated Revenue Fund
Operating Result
for the Ten Months Ended January 31
(Unaudited)

	In Millions 2000		1999
	Budget[1,2] 12 Months $	Actual 10 Months $	Actual[1,4] 10 Months $
Revenue Summary			
Taxation	12,546	11,155	10,981
Natural resource	1,880	1,971	1,521
Other	1,928	1,493	1,458
Contributions from Crown corporations and agencies	1,679	964	870
Contributions from the federal government	2,352	1,724	1,687
Revenue allowance	(230)	—	—
Net Consolidated Revenue Fund revenue	20,155	17,307	16,517
Expense Summary			
Legislation	37	27	
Officers of the Legislature	28	21	
Office of the Premier	2	1	
Ministry of Aboriginal Affairs	33	21	
Ministry of Advanced Education, Training and Technology	1,637	1,343	
Ministry of Agriculture and Food	57	50	
Ministry of Attorney General	918	781	
Ministry for Children and Families	1,315	1,087	
Ministry of Community Development, Cooperatives and Volunteers	5	2	
Ministry of Education	4,346	3,637	
Ministry of Employment and Investment	38	24	
Ministry of Energy and Mines	37	34	
Ministry of Environment, Lands and Parks	195	158	
Ministry of Finance and Corporate Relations	109	87	
Ministry of Fisheries	19	17	
Ministry of Forests	491	388	
Ministry of Health	7,720	6,608	
Ministry of Labour	28	23	
Ministry of Municipal Affairs	141	130	
Ministry of Small Business, Tourism and Culture	84	67	
Ministry of Social Development and Economic Security	1,930	1,625	
Ministry of Transportation and Highways	463	371	
Ministry of Women's Equality	209	177	
Management of Public Funds and Debt	940	689	
BC Benefits	222	152	
Other Appropriations	41	7	
Total Consolidated Revenue Fund expense	21,045	17,527	17,101
Consolidated Revenue Fund operating result	**(890)**	**(220)**	**(584)**

[1] Per Budget '99.
[2] Budget figures have been restated to reflect ministry reorganizations during the fiscal year prior to January 31.
[3] Certain comparative figures for the previous year have been reclassified and adjusted to conform with the current year's accounting policy.
[4] Due to reorganization of ministry programs since 1998/99, comparables at the detail level are unavailable.

Detailed Summary Accounts Surplus (Deficit)[1] for the Ten Months Ended January 31
(Unaudited)

	In Millions		
	2000		1999
	Budget[2] 12 Months $	Actual 10 Months $	Actual 10 Months $
Consolidated Revenue Fund			
Operating result	(890)	(220)	(584)
Taxpayer-Supported Crown Corporations and Agencies			
BC Transportation Financing Authority	—	20	(7)
British Columbia Buildings Corporation	—	42	34
British Columbia Ferry Corporation	—	(28)	(24)
Forest Renewal BC	—	(32)	(231)
Other	—	29	35
	(190)	31	(193)
Net transfers from (to) the Consolidated Revenue Fund	(246)	(71)	
Other accounting adjustments[3]	(249)	(163)	(215)
Taxpayer-supported Crown corporations and agencies' operating result	(685)	(203)	(408)
Self-Supported Crown Corporations and Agencies			
British Columbia Hydro and Power Authority	—	524	371
British Columbia Liquor Distribution Branch	—	526	532
British Columbia Lottery Corporation	—	435	356
British Columbia Railway Company[4]	—	(567)	24
Insurance Corporation of British Columbia	—	96	73
Other	—	(16)	(15)
	1,565	998	1,341
Net transfers from (to) the Consolidated Revenue Fund	(1,433)	(893)	(869)
Other accounting adjustments[5]	(86)	(94)	(83)
Total self-supported Crown corporations and agencies	46	11	389
Summary accounts surplus (deficit)	**(1,529)**	**(412)**	**(603)**

[1] The Interim Financial Statements are presented on a Summary accounts basis for the first time and include Crown corporations and agencies. The figures for Crown corporations and agencies are based on their December 31, 1999 statements plus an adjustment to incorporate the estimated activities for January 2000.

[2] In the 2000 fiscal year budget, budgeted amounts were only prepared for taxpayer-supported and commercial Crown corporation aggregate totals. Effective with the 2000 budget, annual Crown corporation estimates will be provided in the 2001 fiscal year budget.

[3] Primarily includes adjustments to record the amortization of the cost of highways transferred to the BC Transportation Financing Authority in 1998/99.

[4] Preliminary fiscal year 2000 results include a $600 million estimate of a one-time write-down required to reflect a permanent impairment in the company's investment in rail assets, particularly the northeast coal line.

[5] Includes transfers of British Columbia Lottery Corporation revenue to charities and municipalities, and adjustments to the Insurance Corporation of British Columbia and the British Columbia Railway Company to adjust their reporting results to a ten-month period from a twelve-month period.

Consolidated Revenue Fund
Statement of Net Revenue by Source
for the Ten Months Ended January 31
(Unaudited)

	In Millions		
	2000		1999
	Budget[1] 12 Months $	Actual 10 Months $	Actual 10 Months $
Taxation Revenue			
Personal income	5,374	4,688	4,530
Corporation income	847	958	978
Social service	3,190	2,813	2,680
Fuel	436	391	531
Tobacco	478	398	400
Property—residential (school purpose)	512	427	428
Property—business (school purpose)	768	634	627
Property—rural area	65	52	53
Property transfer	216	207	192
Corporation capital	418	389	378
Insurance premium	198	141	140
Hotel room	73	74	61
Horse racing	4	3	3
Commissions on collection of public funds	(24)	(20)	(20)
Valuation adjustments	(9)	—	—
Total taxation revenue	12,546	11,155	10,981
Natural Resource Revenue			
Petroleum and natural gas:			
Natural gas royalties	205	260	158
Permits and fees	120	217	91
Petroleum royalties	68	70	58
	393	547	307
Minerals	29	40	43
Forests:			
Timber sales	803	786	670
Small Business Forest Enterprise Program	220	179	149
Logging tax	13	17	11
Other forests revenue	37	56	53
	1,073	1,038	883
Other:			
Water resources	376	333	275
Wildlife Act—fees and licences	14	14	14
Commissions on collection of public funds	(1)	(1)	(1)
Valuation adjustments	(4)	—	—
	385	346	288
Total natural resource revenue	1,880	1,971	1,521

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Consolidated Revenue Fund
Statement of Net Revenue by Source
for the Ten Months Ended January 31—Continued
(Unaudited)

In Millions

	2000		1999
	Budget[1] 12 Months $	Actual 10 Months $	Actual 10 Months $
Other Revenue			
Fees and licences:			
Medical Services Plan premiums	896	736	732
Motor vehicle licences and permits	334	281	277
Ministry of Attorney General fees	104	82	82
Real estate earnings of the Crown Land Special Account	70	47	20
Coquihalla Highway tolls	40	35	34
Registries Agency fees	37	29	30
Vital Statistics Agency fees	10	8	9
Ministry of Health fees	23	15	20
Provincial Treasury Operations and Insurance and Risk Management Special Accounts	28	12	9
Safety inspection fees	16	13	13
Waste management fees	13	10	11
Public gaming licences and permits	1	—	6
Property tax collection fees	7	6	7
Financial Institutions Commission	2	1	1
Other fees and licences	57	22	30
Commissions on collection of public funds	(24)	(12)	(47)
Valuation adjustments	(33)	(3)	(28)
	1,581	1,282	1,206
Investment earnings	48	45	38
Miscellaneous:			
Fines and penalties	112	92	91
Maintenance of children	—	—	10
Insurance claim receipts	13	10	10
Other miscellaneous	94	17	48
Commissions on collection of public funds	(3)	(3)	(2)
Valuation adjustments	(1)	(2)	(1)
	215	114	156
Asset dispositions	84	52	58
Total other revenue	1,928	1,493	1,458
Contributions from Crown Corporations and Agencies			
Taxpayer-supported Crown corporations and agencies:			
British Columbia Buildings Corporation	246	71	—
Self-supported Crown corporations and agencies:			
British Columbia Hydro and Power Authority	348	—	—
British Columbia Liquor Distribution Branch	620	525	533
British Columbia Lottery Corporation	424	368	297
Other	41	—	40
Total contributions from self-supported Crown corporations and agencies	1,433	893	870
Total contributions from Crown corporations and agencies	1,679	964	870

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Consolidated Revenue Fund
Statement of Net Revenue by Source
for the Ten Months Ended January 31—Continued
(Unaudited)

	In Millions		
	2000		1999
	Budget[1] 12 Months $	Actual 10 Months $	Actual 10 Months $
Contributions from the Federal Government			
Canada health and social transfer	2,208	1,616	1,553
National Training Act	—	—	6
Education (public schools)	72	57	58
Employability assistance for persons with disabilities	27	22	19
Young Offenders Act	1	1	1
Other payments	44	28	50
Total contributions from the federal government	2,352	1,724	1,687
Revenue allowance	(230)	—	—
Net Consolidated Revenue Fund revenue	**20,155**	**17,307**	**16,517**
Revenue Collected for and Transferred to Crown Corporations, Agencies and Other Entities			
Transfers to BC Transportation Financing Authority	170	145	102
Transfers to British Columbia Ferry Corporation	64	53	—
Transfers to British Columbia Transit	9	7	77
Transfers to Forest Renewal BC	114	215	108
Transfers to Greater Vancouver Transportation Financing Authority	185	153	—
Transfers to Oil and Gas Commission	13	11	2
Transfers to Tourism British Columbia	19	18	17
Total	**574**	**602**	**306**

[1] Per Budget '99.

Consolidated Revenue Fund
Statement of Comparison of Budgeted Expenses to Actual Expenses for the Ten Months Ended January 31
(In Thousands—Unaudited)

	Total Appropriations			
	Budget[1] 12 Months	Other Authorizations and Transfers	Total	Actual[2] 10 Months
Special Offices	$	$	$	$
Legislation	36,593	—	36,593	27,338
Officers of the Legislature	28,236	—	28,236	21,506
Office of the Premier	2,130	—	2,130	1,464
Ministries				
Aboriginal Affairs	33,351	—	33,351	20,962
Advanced Education, Training and Technology	1,755,228	(117,514)	1,637,714	1,343,219
Agriculture and Food	56,869	23	56,892	50,380
Attorney General	917,721	10,346	928,067	781,202
Children and Families	1,481,539	(165,862)	1,315,677	1,086,544
Community Development, Cooperatives and Volunteers		5,307	5,307	2,158
Education	4,348,722	(3,440)	4,345,282	3,636,712
Employment and Investment	130,679	(93,269)	37,410	23,876
Energy and Mines	36,683	194	36,877	34,152
Environment, Lands and Parks	194,770	924	195,694	158,101
Finance and Corporate Relations	279,946	(170,195)	109,751	86,774
Fisheries	19,332	—	19,332	16,806
Forests	495,076	(3,452)	491,624	387,566
Health	7,720,084	—	7,720,084	6,607,987
Labour	24,045	3,806	27,851	22,931
Municipal Affairs	142,420	2,140	144,560	129,875
Small Business, Tourism and Culture	83,700	(101)	83,599	67,409
Social Development and Economic Security	1,554,005	375,565	1,929,570	1,624,951
Transportation and Highways	462,849	33	462,882	370,835
Women's Equality	38,055	170,540	208,595	176,801
Management of Public Funds and Debt	940,000	—	940,000	688,912
BC Benefits	222,200	—	222,200	152,484
Other Appropriations	40,767	188	40,955	6,662
Total Consolidated Revenue Fund expense	**21,045,000**	**15,233**	**21,060,233**	**17,527,607**
Summary of Appropriations				
Voted expense	20,811,511	10,431	20,821,942	17,379,414
Statutory:				
Special Accounts	464,031	—	464,031	343,534
Special Fund	10	—	10	—
Various Acts	—	155,140	155,140	155,140
Amortization of change in unfunded pension liability	(116,455)	—	(116,455)	(100,000)
Inter-account transfers	(114,097)	(150,338)	(264,435)	(250,481)
Total by appropriation—1999/00	**21,045,000**	**15,233**	**21,060,233**	**17,527,607**
Total by appropriation—1998/99	**20,536,000**	**84,758**	**20,620,758**	**17,101,019**

[1] Per Budget '99.

[2] Certain comparative figures for the previous year have been reclassified and adjusted to conform with the current year's accounting policy.

Consolidated Revenue Fund
Statement of Cash Disbursements for Financing Transactions for the Ten Months Ended January 31
(In Thousands—Unaudited)

	Total Appropriations			
	Budget[1] 12 Months	Other Authorizations and Transfers	Total	Actual 10 Months
Special Offices	$	$	$	$
Legislation	506	—	506	119
Officers of the Legislature	6,710	—	6,710	5,316
Ministries				
Aboriginal Affairs	13,369	—	13,369	215
Advanced Education, Training and Technology	154,224	(2,252)	151,972	60,012
Agriculture and Food	54,100	—	54,100	50,897
Attorney General	16,792	—	16,792	3,907
Children and Families	19,499	—	19,499	4,256
Community Development, Cooperatives and Volunteers	—	38	38	38
Education	344,189	(24)	344,165	315,352
Employment and Investment	75,373	(191)	75,182	61,282
Energy and Mines	15,697	—	15,697	243
Environment, Lands and Parks	6,388	—	6,388	3,031
Finance and Corporate Relations	1,123,903	(459,800)	664,103	554,735
Fisheries	337	—	337	111
Forests	142,231	(35)	142,196	5,404
Health	385,714	—	385,714	146,511
Labour	1,907	188	2,095	1,372
Municipal Affairs	270	—	270	217
Small Business, Tourism and Culture	1,946	—	1,946	986
Social Development and Economic Security	11,796	2,276	14,072	9,569
Transportation and Highways	5,215	—	5,215	1,576
Women's Equality	50	459,800	459,850	310,917
BC Benefits	1,135	—	1,135	792
Other Appropriations	11,449	—	11,449	1,277
Total Consolidated Revenue Fund disbursements	**2,392,800**	**0**	**2,392,800**	**1,538,135**
Summary of Appropriations				
Loans, investments and other requirements	187,054	—	187,054	139,005
Prepaid capital advances	1,286,800	—	1,286,800	811,472
Revenue collected for, and transferred to other entities	730,500	—	730,500	508,150
Capital expenditures:				
Information systems	156,613	—	156,613	73,240
Land	1,690	—	1,690	399
Roads, bridges and ferries	17,554	—	17,554	515
Buildings	695	—	695	386
Vehicles	5,366	—	5,366	2,668
Specialized equipment	10,876	—	10,876	4,832
Recoveries	(4,348)	—	(4,348)	(2,532)
Total financing transactions by appropriation—1999/00	**2,392,800**	**0**	**2,392,800**	**1,538,135**

[1] Per Budget '99.

Reconciliation of Summary Accounts
Net Revenue / Expense to Gross Revenue / Expense
for the Ten Months Ended January 31
(Unaudited)

	In Millions 2000			1999
	Revenue $	Expense $	Net Surplus (Deficit) $	Net Surplus (Deficit) $
Consolidated Revenue Fund	17,307	17,527	(220)	(584)
Consolidated Revenue Fund recoveries[1]	1,852	1,852	—	—
Gross Consolidated Revenue Fund[2]	19,159	19,379	(220)	(584)
Taxpayer–supported Crown corporations and agencies[3]	881	1,984	(1,103)	(1,736)
Self–supported Crown corporations and agencies[4]	971	—	971	1,316
Adjustments to eliminate transfers between organizations and coordinate accounting policies	(1,396)	(1,336)	(60)	401
Summary accounts gross revenue/expense for the 10 months ended January 31, 2000	**19,615**	**20,027**	**(412)**	**(603)**
Summary accounts gross revenue/expense for the 10 months ended January 31, 1999	**19,115**	**19,718**	**(603)**	

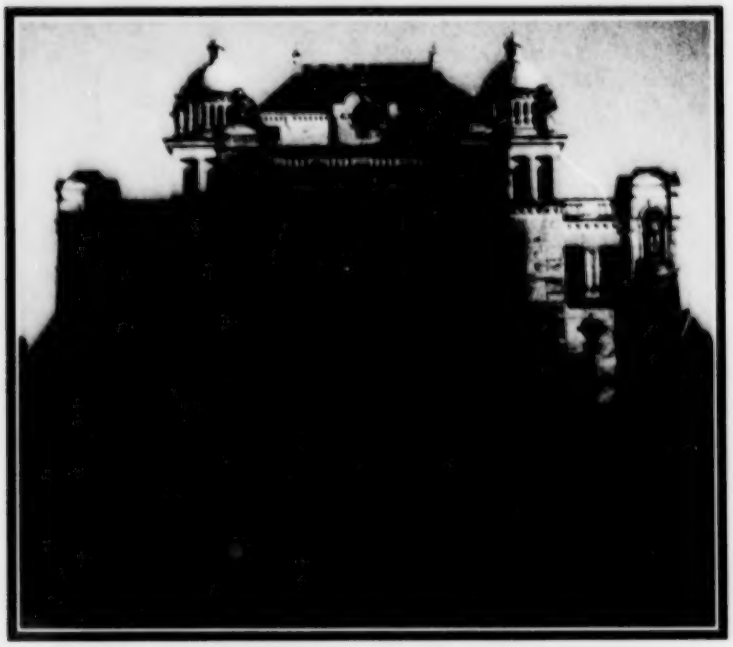
[1]The Consolidated Revenue Fund (CRF) recoveries represent funds received and applied against expenses. Recoveries include costs and amounts recovered from outside the CRF; the amortization of previously established liabilities; and, the offset for commissions paid for revenue collection and bad debt expense for various revenue accounts.

[2]Represents the CRF total revenue and expense after adding recoveries to show total spending.

[3]Represents the revenue and expense of taxpayer–supported Crown corporations and agencies fully consolidated into the government reporting entity.

[4]Represents the net revenue (after deducting expenses) of self–supported Crown corporations and agencies brought into the government reporting entity on a modified equity basis.

Interim Summary Financial Statements



For the Ten Months Ended
January 31, 2000

Summary Balance Sheet[1] as at January 31, 2000
(Unaudited)

	In Millions 2000	1999
Assets	$	$
Cash and temporary investments	1,197	768
Warehouse Program investments	1,510	918
Accounts receivable	2,374	2,146
Inventories	140	74
Due from other governments	295	179
Due from self-supported Crown corporations and agencies	4	3
Equity in self-supported Crown corporations and agencies	2,947	3,185
Loans, advances and mortgages receivable	399	397
Other investments	398	331
Loans for purchase of assets, recoverable from agencies	7,698	8,645
Other assets	305	299
Prepaid capital advances	6,353	4,774
Loans for purchase of assets, recoverable through future appropriations	—	918
Tangible capital assets	10,155	10,184
	33,775	**32,821**
Liabilities and Net Equity		
Accounts payable and accrued liabilities	2,604	2,789
Due to other governments	136	191
Due to self-supported Crown corporations, agencies and funds	114	188
Deferred revenue	401	433
Unfunded pension liabilities	2,572	2,691
Taxpayer-supported debt	24,705	22,740
Self-supported debt	9,067	8,867
	39,599	37,899
Net equity (deficiency)	(5,824)	(5,078)
	33,775	**32,821**

[1] The Interim Financial Statements are presented on a Summary accounts basis for the first time and estimates are used for Crown corporations and agencies.

Summary Statement of Operations[1] for the Ten Months Ended January 31, 2000
(Unaudited)

	In Millions	
	2000	1999[2]
Revenue	$	$
Taxation	11,411	11,144
Natural resources	2,187	1,631
Fees and licences	1,591	1,648
Investment earnings	88	200
Miscellaneous	437	475
Net earnings of self-supported Crown corporations and agencies	971	1,316
Contributions from the federal government	1,804	1,762
Recoveries	1,126	939
	19,615	19,115
Expense		
Health	6,827	6,248
Social services	2,456	2,438
Education	5,217	5,056
Protection of persons and property	847	827
Transportation	1,106	1,373
Natural resources and economic development	1,205	1,242
Other	624	662
General government	277	264
Interest[3]	1,468	1,608
	20,027	19,718
Consolidated net (expense)	**(412)**	**(603)**

[1] The Interim Financial Statements are presented on a Summary accounts basis for the first time and estimates are used for Crown corporations and agencies.
[2] Certain comparative figures for the previous year have been reclassified and adjusted to conform with the current year's accounting policy.
[3] For fiscal year 2000, interest expense of $183 million is included in health and transportation expense.

Summary Statement of Changes in Cash and Temporary Investments for the Ten Months Ended January 31, 2000
(Unaudited)

	In Millions 2000	1999
Operating Transactions	$	$
Consolidated net (expense) for the period	(412)	(603)
Non–cash items included in consolidated net expense:		
Amortization of tangible capital assets	320	420
Amortization of prepaid capital advances	277	199
Net earnings of self–supported Crown corporations and agencies	(971)	(1,316)
Accounts receivable decreases (increases)	(305)	43
Inventories (increases)	(26)	(26)
Due from other governments (increases) decreases	(9)	56
Due from self–supported Crown corporations and agencies decreases	397	407
Other assets (increases)	(28)	(61)
Accounts payable increases (decreases)	(39)	138
Due to other governments (decreases)	(10)	(39)
Due to self–supported Crown corporations, agencies and funds increases (decreases)	(10)	39
Unfunded pension liabilities (decreases)	(100)	(97)
Contributions of self–supported Crown corporations and agencies	960	928
Items applicable to future operations (decreases)	(187)	(128)
Cash derived from (used for) operations	(143)	(40)
Investment Transactions		
Tangible capital assets (acquisitions)	(658)	(556)
Loans, advances and mortgages receivable (issues)	(86)	(124)
Investment in self–supported Crown corporations and agencies (increases)	(50)	(53)
Other investments decreases (increases)	(76)	12
Prepaid capital advances (increases)	(492)	(312)
Cash derived from (used for) investments	(1,362)	(1,033)
Total financing (requirements)	(1,505)	(1,073)
Financing Transactions		
Public debt increases	2,469	2,511
Derived from (used for) Warehouse Program investments	(852)	(706)
Derived from (used for) Fiscal Agency Loan Program	293	(1,262)
Cash derived from (used for) financing	1,910	543
Increase (decrease) in cash and temporary investments	405	(530)
Balance—beginning of period	792	1,298
Balance—end of period	**1,197**	**768**